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I hereby revoke all previous powers of attorney given in the application identified in the attached statement under 37 CFR 3.73(b).

I hereby appoint:

Practitioners associated with the Customer Number:

OR

Practitioner(s) named below (if more than ten patent practitioners are to be named, then a customer number must be used):

| Name | Registration Number | Name | Registration Number |
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as attorney(s) or agent(s) to represent the undersigned before the United States Patent and Trademark Office (USPTO) in connection with any and all patent applications assigned only to the undersigned according to the USPTO assignment records or assignment documents attached to this form in accordance with 37 CFR 3.73(b).

Please change the correspondence address for the application identified in the attached statement under 37 CFR 3.73(b) to:

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24738

OR

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|--|-----|-------|-----|
| <input type="checkbox"/> Firm or Individual Name | | | |
| Address | | | |
| City | | State | Zip |
| Country | | | |
| Telephone | Fax | | |

Assignee Name and Address:

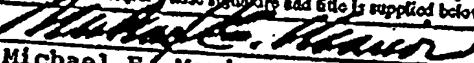
KONINKLIJKE PHILIPS ELECTRONICS N.V.
Groenewoudseweg 1
5621 BA Eindhoven, The Netherlands

A copy of this form, together with a statement under 37 CFR 3.73(b) (Form PTO/SB/36 or equivalent) is required to be filed in each application in which this form is used. The statement under 37 CFR 3.73(b) may be completed by one of the practitioners appointed in this form if the appointed practitioner is authorized to act on behalf of the assignee, and must identify the application in which this Power of Attorney is to be filed.

SIGNATURE of Assignee of Record

Date 02 FEB 2005

Telephone (914) 333-9637

| | | |
|-----------|---|---------------------------|
| Signature |  | Authorized Representative |
| Name | Michael E. Marion | |
| Title | Authorized Representative | |

This collection of information is required by 37 CFR 1.31, 1.32 and 1.33. The information is required to obtain or retain a benefit by the public which is to file (and to complete, including gathering, preparing, and submitting the completed application form to the USPTO. Time will vary depending upon the individual case. Any comments on the amount of time you require to complete this form and/or suggestions for reducing this burden, should be sent to the Chief Information Officer, U.S. Patent and Trademark Office, U.S. Department of Commerce, P.O. Box 1450, Alexandria, VA 22313-1450. DO NOT SEND FEES OR COMPLETED FORMS TO THIS ADDRESS. SEND TO: Commissioner for Patents, P.O. Box 1450, Alexandria, VA 22313-1450.

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10/579647

iAP20 Rec'd PCT/PTO 18 MAY 2006

STATEMENT UNDER 37 CFR 3.73(b)

| | |
|--|--------------------------------|
| Applicant/Patent Owner: Koninklijke Philips Electronics N.C. | |
| Application No./Patent No.: Concurrently | Filed/Issue Date: Concurrently |
| Entitled: THIN-FILM HEATING ELEMENT | |

Koninklijke Philips Electronics N.V., a corporation
states that it is:

- the assignee of the entire right, title and interest,
- an assignee of less than the entire right, title and interest.
The extent (by percentage) of its ownership interest is _____ % in the patent application/patent identified above,

by virtue of:

- An assignment from the inventor(s) of the patent application/patent identified above.
The assignment was recorded in the United States Patent and Trademark Office at Reel _____, Frame _____, or for which a copy thereof is attached.
- A chain of title from the inventor(s), of the patent application/patent identified above, to the current assignee as shown below:

1. From _____ To: _____
The document was recorded in the United States Patent and Trademark Office at Reel _____, Frame _____, or for which a copy thereof is attached.
2. From _____ To: _____
The document was recorded in the United States Patent and Trademark Office at Reel _____, Frame _____, or for which a copy thereof is attached.
3. From _____ To:
The document was recorded in the United States Patent and Trademark Office at Reel _____, Frame _____, or for which a copy thereof is attached.

Additional documents in the chain of title are listed on a supplemental sheet.

- Copies of assignments or other documents in the chain of title are attached.
[Note: A separate copy (i.e., the original assignment document or a true copy of the original document) must be submitted to Assignment Division in accordance with 37 CFR Part 3, if the assignment is to be recorded in the records of the USPTO.
See MPEP 302.08]

The undersigned (whose title is supplied below) is authorized to act on behalf of the assignee.

Date: 18- MAY- 2006

Respectfully submitted,

By Peter Zawilski
 Peter Zawilski, Reg. No. 43,305
 Title: Patent Attorney
 Tel: (408) 474-9063